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CLEAN VERSION OF ALL SPECIFICATION CHANGES

In the Specification:

Below is a replacement paragraph for the specification. The marked up version of the amendments to the specification are found at page 9 of this Reply.

Please replace the second full paragraph at page 5, lines 18 to 24 with the following:

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B1

In FIG. 1 shows a prior art non-volatile memory device 1 after polysilicon etching. Two polysilicon lines 4 are deposited on the substrate 3. FIG. 2 shows a prior art non-volatile memory device 1 after a first oxide layer 12 is deposited over and in the area 8 between the two polysilicon lines 4. In FIG. 3, a prior art non-volatile memory device 1 is shown after performance of a first spacer etch showing the spacer 12' (where prime in the figures represents a spacer formed from the oxide layer deposition).

Implantation occurs in implantation area 8'.

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